

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No.1985, CUTTACK, THURSDAY, AUGUST 17, 2023/SRAVANA 26, 1945

FINANCE DEPARTMENT

NOTIFICATION

The 17th August, 2023

S.R.O. No. 551/2023— In exercise of the powers conferred by Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons, exempted from obtaining registration (hereinafter referred to as the said person) in accordance with notification of the Government of Odisha in the Finance Department No.22283-FIN-CT1-TAX-0005-2023, dated the 7th August, 2023, published in the Extraordinary issue No. 1183 of the *Odisha Gazette*, dated the 7th August, 2023 bearing **S.R.O. No.524/2023**, namely:—

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of Section 52 in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

3. This notification shall come into force with effect from the 1st day of October, 2023.

[No.23135—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government